

C C P Y

1953

Oct. 29

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CONCORD, N.H.

Mr. James J. Barry, Commissioner
Department of Public Welfare
State House Annex

Re: Firefighters from one Town Who Fight a Fire
in Another Town - Liability for Employer's
Share of the Social Security Tax

Dear Mr. Barry:

In reply to your letter of October 26, 1953 regarding liability for the employer's share of the social security tax with reference to fire fighters of the Town of Salisbury who fought a fire in the Town of Ossipee, I answer as follows.

Your letter did not have sufficient facts to give a definite answer to the facts as they must have applied as between the two towns. However, by assuming two sets of facts I believe I can answer your question.

If the employees were regular employees of the Town of Salisbury, who were sent by the proper officials to Ossipee, they would remain employees of Salisbury and primary responsibility for payment of the employer's share would be with the Town of Salisbury. When determining the amount of reimbursement due the Town from Ossipee, Salisbury will advise to include in that amount the employer's share of social security tax which they must pay so that they would get full reimbursement.

If the fire fighters were not regular employees of Salisbury but were merely persons found in Salisbury who were sent to Ossipee to fight the fire, they would not be employees of Salisbury and payment for their services and employer's share of social security tax would be the responsibility of the Town of Ossipee.

Very truly yours,

Richard C. Duncan
Assistant Attorney General

RCD:RM